



सत्यमेव जयते

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 9th July, 2021.

Notification No. 28/2021-State Tax

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-48) GST-2021/S.128(33)TH:- In exercise of the powers conferred by section 128 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017) (hereafter in this notification referred to as the said Act), the Government of Gujarat, on the recommendations of the Goods and Services Tax Council, and in supersession of notification of the Government of Gujarat, Finance Department No. (GHN-115) GST-2020/S.128(26)TH dated the 17th December, 2020 being Notification No. 89/2020-State Tax, except as respects things done or omitted to be done before such supersession, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification of the Government of Gujarat, Finance Department No. (GHN-21) GST-2020/R.46(2) TH dated the 27th March, 2020 being Notification No. 14/2020-State Tax, between the period from the 1st day of December, 2020 to the 30th day of September, 2021.

By order and in the name of Governor of Gujarat,

DILIP THAKER,
Deputy Secretary to Government.

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